



City of Brunswick

2004 General Fund Budget

| Revenues | |
|----------|--|
|----------|--|

Local Property Taxes

| | |
|---------------------------------|------------------|
| Real Estate | \$942,000 |
| Public Utility Taxes | \$50,900 |
| Interest and Penalties | \$10,809 |
| Less: discounts and tax credits | <u>-\$10,900</u> |
| Net Property Taxes | \$992,809 |

Income Tax

| | |
|--------------------|-------------------------|
| Income Tax Revenue | <u>\$298,082</u> |
|--------------------|-------------------------|

Other Local Taxes

| | |
|--------------------------------|---------------------|
| Admissions and amusement taxes | <u>\$300</u> |
|--------------------------------|---------------------|

Licenses & Permits

| | |
|-------------------------------------|-----------------|
| Liquor Licenses | \$3,000 |
| Traders Licenses | \$7,000 |
| Business & Taxi Licenses | \$100 |
| Cablevision Franchise Fee | \$25,000 |
| Fence & Misc. Permits | <u>\$150</u> |
| Total Licenses & Permits | \$35,250 |

Intergovernmental Revenues

| | |
|--|-----------|
| Highway User Revenue | \$199,563 |
| School Bus Safety Grant | \$0 |
| MSP Grant in AID | \$64,285 |
| MSP Out Of State Enforcement | \$0 |
| State Highway Enforcement Grant | \$5,000 |
| Frederick County Health Dept Alcohol/Tobacco Grant | \$2,500 |
| State Highway Seatbelt Enforcement Grant | \$2,500 |
| Federal & State Grants (misc) | |
| County Tax Equity | \$279,897 |

| | |
|---|------------------|
| County Financial Corp Grant | \$1,103 |
| Senior Center | \$0 |
| Total Intergovernmental Revenues | \$554,848 |

Service Charges

| | |
|--------------------------------|-----------------|
| Zoning Fees | \$3,500 |
| Development Review Fees | \$14,300 |
| Appeals Filing Fees | \$500 |
| Sale of copies, books & amps | \$100 |
| Mayor & Council bills | \$1,500 |
| Finger Printing/Police Reports | \$300 |
| Bid Package Fees | \$1,500 |
| NSF Check Fee | \$2,000 |
| General Govt. Charges | \$23,700 |

| | |
|--------------------------------------|-----------------|
| Parking Meter Collections | \$7,400 |
| Parking Permits | \$12,000 |
| Highway & Streets Charges | \$19,400 |

| | |
|--------------|-----------------|
| Tipping Fees | \$76,000 |
|--------------|-----------------|

Recreation Charges

| | |
|------------------------------|-----------------|
| Pool Admissions | \$16,000 |
| Pool Passes | \$4,000 |
| Pool Rentals | \$3,000 |
| Pool Concessions | \$850 |
| Pool Lessons | \$1,200 |
| Pool Misc. Revenue | \$300 |
| Campsite Camping Fees | \$40,000 |
| Campsite Misc. Revenue | \$0 |
| City Park Rentals | \$4,000 |
| Skateboard Park | \$30,000 |
| Total Service Charges | \$99,350 |

| | |
|-----------------|----------|
| Parking Fines | \$11,000 |
| Civil Citations | \$500 |

| | |
|---|----------------------|
| Confiscations | \$0 |
| Fines & Forfeitures | \$11,500 |
| <u>Miscellaneous Revenue</u> | |
| Interest on Investments | \$2,500 |
| Sale of Vehicles or Equipment | \$0 |
| EDC Donations | \$0 |
| Rental Income | \$9,800 |
| Veterans Parade Revenue | \$7,000 |
| July 4th Revenue | \$0 |
| Bike Rodeo Revenue | \$0 |
| Railroad Festival Revenue | \$7,000 |
| Community Clubhouse Revenue | \$0 |
| Employee Paid Health Insurance | \$21,844 |
| Coke Machine | \$712 |
| Karaoke Donations | \$0 |
| Potomac River Awareness Day | \$0 |
| Hunter Safety Course | \$100 |
| Boater Safety Course | \$230 |
| Frederick Co. Community Foundation | \$1,000 |
| Total Miscellaneous Revenue | \$50,186 |
| Total Revenues | 2,161,425 |

| |
|-----------------|
| Expenses |
|-----------------|

Mayor & Council

| | |
|---------------------------------|----------|
| Salaries | \$31,200 |
| Social Security | \$1,934 |
| Medicare | \$452 |
| LGIT - Insurance Liab/Auto/Prop | \$2,657 |
| Dues, Subscriptions, permits | \$3,200 |
| Office Supplies | \$100 |
| Postage | \$100 |
| Training & Seminars | \$0 |
| Travel & meals | \$0 |
| Operating Expenses | \$2,000 |

| | |
|----------------------------------|-----------------|
| Christmas Decorations Contest | \$300 |
| Employee Awards | \$500 |
| Total Mayor & Council | \$42,444 |

Elections

| | |
|------------------------|------------|
| Advertising & Printing | \$0 |
| Operating expenses | \$0 |
| Election Judges | \$0 |
| Total Elections | \$0 |

Financial / Administration

| | |
|------------------------------|-----------|
| Salaries | \$149,623 |
| Salary incentives | \$2,244 |
| Salaries Transferred In | |
| Salaries Transferred out | -\$27,431 |
| Social Security | \$9,416 |
| Medicare | \$2,202 |
| Pension | \$4,372 |
| Health Insurance | \$4,693 |
| Workers Compensation | \$821 |
| LGIT | \$11,673 |
| Utilities | \$6,000 |
| Telephones | \$6,000 |
| Advertising & printing | \$1,000 |
| Consultant Fees | \$3,500 |
| Dues, Subscriptions, Permits | \$500 |
| Office Supplies | \$4,000 |
| Postage | \$800 |
| Building Maintenance | \$1,800 |
| Equipment maintenance | \$800 |
| Training & Seminars | \$500 |
| Travel & Meals | \$0 |
| Operating Expenses | \$5,626 |
| Audits & bookkeeping | \$15,000 |
| Contracted payroll service | \$4,000 |
| Postage Meter Rent | \$150 |
| Tuition reimbursement | \$0 |

| | |
|---------------------------------------|------------------|
| Project Outlay | \$5,000 |
| Fringe Benefits Transferred Out | -\$7,021 |
| Total Financial Administration | \$205,269 |

Law

| | |
|------------------|----------------|
| Legal Fees | \$9,000 |
| Total Law | \$9,000 |

Planning, Zoning & Enforcement

| | |
|---|-----------------|
| Salaries | \$65,322 |
| Salary incentives | \$653 |
| Social Security | \$4,090 |
| Overtime | \$3,500 |
| Medicare | \$957 |
| Pension | \$1,611 |
| Health Insurance | \$7,738 |
| Workers Compensation | \$821 |
| LGIT | \$1,723 |
| Advertising & printing | \$2,187 |
| Dues, Subscriptions, Permits | \$250 |
| Office Supplies | \$700 |
| Postage | \$1,000 |
| Training & Seminars | \$0 |
| Travel & Meals | \$0 |
| Operating Expenses | \$2,000 |
| Postage Meter Rent | \$150 |
| Bd of Appeals honoraria | \$200 |
| Design manual | \$0 |
| Computer software | \$1,000 |
| Nuisance abatement | \$0 |
| Project Outlay | \$4,750 |
| Total Planning, Zoning & Enforcement | \$98,653 |

Public Safety/Police

| | |
|-------------------|-----------|
| Salaries | \$438,059 |
| Salary incentives | \$4,381 |

| | |
|------------------------------------|----------|
| Shift Overtime | \$9,500 |
| Court Pay | \$10,500 |
| Holiday Pay | \$8,000 |
| Police Grant OT (reimb) | |
| Salaries Transferred In | |
| Salaries Transferred In OT | |
| Salaries Transferred Out | |
| Social Security | \$27,160 |
| Medicare | \$6,352 |
| Pension | \$11,141 |
| Health Insurance | \$83,576 |
| Workers Compensation | \$10,264 |
| LGIT | \$20,370 |
| Utilities | \$5,000 |
| Telephones / Internet (\$102, 1/2) | \$5,800 |
| Pagers/Phones | \$3,000 |
| Advertising & Printing | \$1,500 |
| Consultant Fees | \$500 |
| Dues, Subscriptions, Permits | \$600 |
| Office Supplies | \$2,500 |
| Parts & Supplies | \$500 |
| Postage | \$800 |
| Building Maintenance | \$500 |
| Equipment Maintenance | \$1,000 |
| Vehicle Maintenance | \$5,500 |
| Vehicle Fuel | \$12,000 |
| Uniforms | \$4,500 |
| Physical Exams | \$700 |
| Training & Seminars | \$500 |
| Travel & Meals | \$0 |
| Operating Expense | \$500 |
| Postage Meter Rent | \$150 |
| Employee Awards | \$0 |
| K-9 | \$1,250 |
| Investigations | \$1,000 |
| Lectures & receptions | \$0 |
| Radio Maintenance | \$1,000 |

| | |
|-----------------------------------|------------------|
| Safety Equipment & Firearms | \$4,000 |
| Unemployment Insurance | \$0 |
| Project Outlay | \$11,100 |
| Community Relations | \$0 |
| Total Public Safety/Police | \$693,202 |

Fire & Ambulance Contributions

| | |
|---|-----------------|
| Fire Co. contributions | \$10,000 |
| Fire Co. truck purchase | \$0 |
| Ambulance Co. contributions | \$10,000 |
| Total Fire & Ambulance Contributions | \$20,000 |

Drug Enforcement

| | |
|-------------------------------|------------|
| Special Investigations | \$0 |
| Total Drug Enforcement | \$0 |

Public Works/Sanitation & Waste Removal

| | |
|--|------------------|
| Office Supplies | \$0 |
| Contracted Trash Hauling | \$107,724 |
| Tipping Charges | \$76,000 |
| Recycling | |
| Total Public Works/Sanitation & Waste Removal | \$183,724 |

Highways & Streets

| | |
|-------------------------|-----------|
| Salaries | \$319,927 |
| Salary Incentives | \$3,199 |
| Salaries Overtime | \$3,000 |
| Special Events Overtime | \$2,000 |
| Holiday Pay - Worked | |
| Snow Removal Overtime | \$3,200 |
| Social Security | \$19,749 |
| Medicare | \$4,619 |
| Pension | \$6,841 |
| Health Insurance | \$79,980 |
| Workers Compensation | \$10,264 |
| LGIT | \$15,753 |
| Utilities | \$7,000 |

| | |
|-----------------------------------|----------|
| Telephone/Internet (\$102, 1/2) | \$1,000 |
| Pagers/Cell Phones | \$2,300 |
| Advertising & Printing | \$600 |
| Dues, Subscriptions, Permits | \$150 |
| Cleaning Supplies | \$2,000 |
| Office Supplies | \$700 |
| Parts & Supplies | \$2,000 |
| Postage | \$600 |
| Building Maintenance | \$1,800 |
| Equipment Maintenance | \$10,000 |
| Vehicle Maintenance | \$7,000 |
| Vehicle Fuel | \$10,000 |
| Uniforms | \$6,400 |
| Physical Exams | \$700 |
| Tools | \$2,000 |
| Backhoe Rental | -\$2,500 |
| Training & Seminars | \$600 |
| Travel & Meals | \$0 |
| Operating Expense | \$150 |
| Postage Meter Rent | \$150 |
| Radio Maintenance | \$500 |
| Street Lights | \$75,000 |
| Blacktop | \$80,000 |
| Driver Safety Program | \$0 |
| Parking Meter & Radio Maintenance | \$500 |
| Railroad Station Maintenance | \$1,000 |
| Road Salt & Cinders | \$5,000 |
| Snow Removal Expense | \$1,000 |
| Street Signs | \$2,200 |
| Flood Damage Repairs | \$0 |
| Tree Removal | \$2,000 |
| Weed Control | \$700 |
| Contracted Mowing | \$26,600 |
| Contracted Street Sweeping | \$5,000 |
| Contracted Cleaning | \$21,600 |
| Safety Program | \$2,700 |
| Project Outlay | \$40,220 |

| | |
|-------------------------------------|------------------|
| Christmas Lights | \$800 |
| Transfer Out Salaries | -\$71,984 |
| Transfer Out Fringe | -\$14,745 |
| Transfer Paving to Enterprise | -\$7,000 |
| Total Highways & Streets | \$692,274 |

Recreation & Culture

Pool

| | |
|------------------------------|-----------------|
| Salaries | \$28,000 |
| Salaries Transferred In | \$2,000 |
| Salaries Transferred In / OT | |
| Social Security | \$1,736 |
| Medicare | \$406 |
| Workers Compensation | \$821 |
| LGIT | \$767 |
| Utilities | \$4,800 |
| Water Utility Expense | \$3,000 |
| Telephone | \$400 |
| Advertising & Printing | \$0 |
| Dues, Subscriptions, Permits | \$100 |
| Office Supplies | \$200 |
| Parts & Supplies | \$6,000 |
| Postage | \$0 |
| Operating Expense | \$0 |
| White Wash Pool | \$500 |
| Pool Lessons & Parties | \$1,000 |
| Project Outlay | \$0 |
| Miscellaneous | \$0 |
| Total Swimming Pool | \$49,730 |

Skateboard Park

| | |
|----------------------|----------|
| Salaries | \$20,464 |
| Social Security | \$1,269 |
| Medicare | \$297 |
| Pension | \$0 |
| Workers Compensation | \$821 |
| LGIT | \$3,000 |

| | |
|--|-----------------|
| Health Insurance | \$0 |
| Parts & Supplies | \$1,149 |
| Operating Expense | \$1,000 |
| Utilities - Bathrooms, Electric, Phone | \$2,000 |
| | <hr/> |
| | \$30,000 |

Campground

| | |
|-------------------------------|-----------------|
| Utilities | \$13,000 |
| Water Utility Expense | \$1,000 |
| Telephone | \$1,000 |
| Advertising & printing | \$500 |
| Dues, Subscriptions, Permits | \$0 |
| Office Supplies | \$250 |
| Parts & Supplies | \$8,000 |
| Postage | \$200 |
| Operating Expense | \$3,000 |
| Campsite Caretaker | \$12,600 |
| Social Security | \$0 |
| Medicare | \$0 |
| Pension | \$0 |
| Health Insurance | \$0 |
| Project Outlay - Roof Repairs | \$0 |
| | <hr/> |
| Total Campground | \$39,550 |

Parks

| | |
|------------------------|-----------------|
| Utilities | \$5,000 |
| Telephones | \$960 |
| Advertising & Printing | \$0 |
| Office Supplies | \$0 |
| Parts & Supplies | \$5,000 |
| Postage | \$0 |
| Operating Expenses | \$0 |
| | <hr/> |
| Total Parks | \$10,960 |

Special Events (Economic Development)

| | |
|-------------------|----------|
| Salaries | \$30,441 |
| Salary Incentives | \$609 |
| Overtime | \$3,000 |

| | |
|--|-----------------|
| Social Security | \$2,111 |
| Medicare | \$494 |
| Pension | \$695 |
| Health Insurance | \$6,051 |
| Workers Compensation | \$821 |
| LGIT | \$1,362 |
| Advertising & printing | \$500 |
| Dues, Subscriptions, Permits | \$100 |
| Office Supplies | \$500 |
| Postage | \$800 |
| Operating Expenses | \$1,000 |
| Postage Meter Rent | \$150 |
| Tuition reimbursement | \$0 |
| Kid's Karaoke | \$300 |
| Potomac River Awareness Day | \$500 |
| Railroad Festival | \$14,000 |
| Publicity & Dues | \$750 |
| Fourth of July Events | \$4,000 |
| Misc. Special Events (Easter, Xmas, Halloween) | \$3,800 |
| Veterans Day Parade | \$10,000 |
| River Race | \$800 |
| Capital Outlay | \$500 |
| Volunteers | \$400 |
| Bike Rodeo | \$400 |
| Special Events | \$84,083 |

Economic Development

| | |
|---------------------------------|----------------|
| Economic Development Commission | \$3,500 |
|---------------------------------|----------------|

Debt Service

| | |
|---------------------------|-----------------|
| Debt Service/Police Dept. | \$13,000 |
| Debt Service/Public Works | \$6,500 |
| Debt Service/City Hall | \$7,252 |
| Total Debt Service | \$26,752 |

Insurance & Pension

| | |
|---------------------------|----------|
| Retirement System Expense | \$24,660 |
|---------------------------|----------|

| | |
|--------------------------------------|-----------------|
| Workers Compensation Insurance | \$24,634 |
| FICA Expense | \$80,765 |
| Health & Life Insurance | \$182,038 |
| General Insurance - LGIT | \$57,306 |
| Insurance - Terminated Employees | \$0 |
| Benefits Allocated to Departments | -\$320,082 |
| Unemployment Insurance | \$7,100 |
| Total Insurance & Pension | \$56,420 |

Contributions

| | |
|-------------------------------|-----------------|
| Community Youth Programs | \$2,500 |
| Civic Contributions | \$1,000 |
| Senior Center | \$3,500 |
| CASS Utilities & Maintenance | \$2,500 |
| After School Program Donation | \$6,500 |
| Stadium Lights Contribution | \$0 |
| Railroad Museum | \$0 |
| Total Contributions | \$16,000 |

| | |
|--|-----------------|
| Transfer to Capital Projects - Curb reconstruction | \$0 |
| Transfer to Capital Projects - Sidewalks | \$0 |
| Transfer to Capital Projects - Skateboard Park | \$14,000 |
| Transfer to Equity Reserve | \$0 |
| Total Transfer to Capital Projects | \$14,000 |

| | |
|------------------------------------|--------------------|
| Total General Fund Expenses | \$2,275,561 |
| Net Effect on General Fund | -\$114,136 |

Cash Reserve Use

| | |
|-------------------|------------------|
| Paving | \$80,000 |
| General Fund | \$20,000 |
| Sidewalks | |
| Curb Construction | |
| Total | \$100,000 |

| | |
|---|----------|
| Fringe Savings - Drug Card \$150 deduct | \$22,136 |
| LGIT Payment Due (3 years) | -\$8,000 |

EFFECT ON BUDGET

\$0

Highlights

Cash Reserve Use

2% Merit Increase (Based on evaluation)

2% COLA

12% HMO Employee Contribution

New Utility Software (charged over 3 years)

Employee Tenure Recognition Awards

Enacted by Mayor and Council

June 10, 2003, Vote 6 - 0

David B. Dunn
City Administrator

Date

Carroll A. Jones
Mayor

Date

Joe Harrington
Mayor Pro Tem

Date